

Form  
(July 2000)**8871**Department of the Treasury  
Internal Revenue Service**Political Organization  
Notice of Section 527 Status**

OMB No. 1545-1693

**Part I General Information**

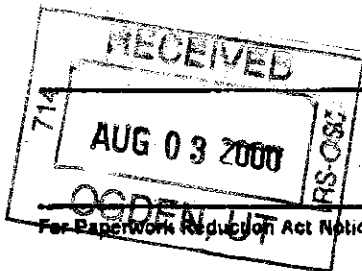
1 Name of organization <u>JAMES L. GOSE, CANDIDATE, TAX COLLECTOR</u>		Employer identification number <u>91-2064895</u>
2 Mailing address (P.O. Box or number, street, and room or suite number) <u>2911 N.E. LAKEVIEW DR</u>		
City or town, state, and ZIP code <u>SEBRING FL. 33870</u>		
3 E-mail address of organization		
4a Name of custodian of records <u>SAME</u>	4b Custodian's address <u>SAME</u>	
5a Name of contact person <u>SAME</u>	5b Contact person's address <u>SAME</u>	
6 Business address of organization (if different from mailing address shown above). Number, street, and room or suite number <u>SAME</u>		
City or town, state, and ZIP code		

**Part II Purpose**

7 Describe the purpose of the organization  
TO ELECT JAMES L. GOSE, TAX COLLECTOR  
FOR HIGHLANDS COUNTY

**Part III List of All Related Entities (see instructions)**

8a Name of related entity	8b Relationship	8c Address
<u>NA</u>		



For Paperwork Reduction Act Notice, see page 4.

Cat. No. 30405V

Form **8871** (7-2000)



## DIVISIONS OF FLORIDA DEPARTMENT OF STATE

Office of the Secretary  
Office of International Relations  
Division of Elections  
Division of Corporations  
Division of Cultural Affairs  
Division of Historical Resources  
Division of Library and Information Services  
Division of Licensing  
Division of Administrative Services



State Board of Education  
Trustees of the Internal Improvement Trust Fund  
Administration Commission  
Florida Land and Water Adjudication Commission  
Siting Board  
Division of Bond Finance  
Department of Revenue  
Department of Law Enforcement  
Department of Highway Safety and Motor Vehicles  
Department of Veterans' Affairs

## FLORIDA DEPARTMENT OF STATE

Katherine Harris

Secretary of State

## DIVISION OF ELECTIONS

## MEMORANDUM

**TO:** All Candidates, Political Committees, Committees of Continuous Existence,  
Political Party Executive Committees and Supervisors of Elections

**FROM:** Clay Roberts, <sup>OK</sup> Director, Division of Elections

**DATE:** July 27, 2000

**RE:** New Federal Tax Regulation

**URGENT - REQUIRES YOUR IMMEDIATE ATTENTION**  
**DEADLINE: MONDAY JULY 31<sup>ST</sup>**

**Background**

Most political campaigns, political parties, and even political (action) committees prior to this new federal legislation were treated as Section 527 organizations under the Internal Revenue Code. This meant that they did not pay income tax on their contributions. A number of unregulated organizations or groups, however, have been increasingly using 527 status to influence elections or issues, while avoiding the registration and reporting requirements placed on campaigns, the political parties, and political committees. Consequently, with the legislation, Congress has attempted to close that "loophole" in the regulation of their activities. The law was passed by Congress on a fast track and signed into law by President Clinton within 24 hours of its enactment and effective date of July 1<sup>st</sup>.

**Summary of Requirements**

The new federal legislation generally requires Section 527 organizations with annual (calendar/tax year) receipts of \$25,000 or more to register with the IRS ("Registration Requirement"), file regular disclosure reports ("Disclosure Requirement"), and file annual returns ("Return Requirement"), all of which will become available to the public for inspection. State and local non-federal candidates and state and county political parties (at least as to their non-federal accounts) appear to have to register, but appear to be exempt from the Disclosure Requirement. Therefore, if your campaign, political committee or committee of continuous existence reasonably anticipates receiving \$25,000 or more in receipts annually, you should at least satisfy the Registration Requirement on or before Monday, July 31<sup>st</sup>. The registration must be performed electronically via the IRS Internet website and in writing.

If you have any questions about the registration requirements, please contact the IRS help line at 1-877-829-5500 or contact your state political party headquarters.

LCR/blm  
Attachments

SITE NOT UP.

7-31-00

f. f. f.

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